

middle-income Americans. Many of us as Democrats have had a prior life, and many times as local officials we voted all the time to cut taxes and stand with working Americans.

I do not know what the Republicans are talking about, but when you take 6 million families and you deny them a child tax credit when they have expenses of child care, that is not standing with working Americans. When you hurt women workers by making them independent contractors so they cannot get health coverage or pension benefits, that is not standing with working Americans.

And then small businesses. When they are denied the right to take 100 percent deductibility for the health coverage that they provide their workers but yet the big guys can take 100 percent deductions, the corporations can do it, then my Republican colleagues are not listening.

You do not know that the Democrats are standing with working Americans. We want a tax cut, but we want it for the bunch of Americans who work every day. Middle-income Americans who are trying to support their children know the facts. Stand with the Democrats who have a bill that you can support that has a real tax plan.

TAX RELIEF

(Mr. SMITH of Michigan asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SMITH of Michigan. I was going to talk about another issue, but I'll save that for another day. It seems important that we point out, Mr. Speaker, that over the last 40 years of Democrat control of this House, taxes increased much faster than inflation. My first year in Congress, 1993, the Democrat leadership without a single Republican vote decided that the best way to go was to increase taxes \$250 billion over that 5-year period. Now, what we are talking about is giving only a small part of that 1993 tax increase back to the American people. We are only giving \$85 billion back of that \$250 billion tax increase. What we have got to do is figure out the kind of tax changes that are going to increase job opportunity, increase paychecks and give more freedom and opportunity and responsibility to individuals.

THE REPUBLICAN TAX BILL: BENEFITS FOR WALL STREET, NOT MAIN STREET

(Mr. LEWIS of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LEWIS of Georgia. Mr. Speaker, the American people want tax relief. They want lower taxes. But, Mr. Speaker, the American people want a tax cut that goes to the people who need it the most, America's working families.

The Republican tax bill is a boom for Wall Street, but a bust for Main Street. The Republican tax bill gives little relief to working people, people struggling to pay their mortgage, pay their car loan, pay their credit card bill and send their kids to college. The Republicans give most of their tax breaks to the wealthiest people in America. Almost 60 percent of the Republican tax breaks go to people earning \$250,000 a year or more. That is not right, it is not fair, and it is not just. It is not what the American people want.

The Democrats want and the American people want a tax cut that goes to the middle class, to the hard-working families that need it the most. These are the people who deserve tax relief. Let us not give it away to the yacht owners, the junk bond traders and Rolls Royce drivers. Let us say no to the Republican tax bill.

SUPPORT H.R. 1955 TO DENY MILITARY HONOR BURIALS TO DEATH PENALTY CONVICTS

(Mr. KNOLLENBERG asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KNOLLENBERG. Mr. Speaker, yesterday I introduced H.R. 1955 with the support of many of my colleagues in order to prevent death penalty convicts from receiving military burial honors in our Nation's 114 veterans' cemeteries.

Today, the gentleman from Missouri [Mr. SKELTON] is offering an amendment to the defense authorization act prohibiting the same sorts of burial honors. I am a cosponsor on that amendment. It saddens me personally to offer this legislation, but it is the right thing to do for the veterans of our country who have given so much for us.

The most heinous domestic violence act ever committed ripped apart the insides of our Nation. I am talking about the Oklahoma City bombing which will always remain, I believe, ingrained in our hearts, our minds and our souls.

And yet the perpetrator of this dastardly act which killed 168 people, many of whom were children, can receive a military honor burial in a veterans' cemetery after he receives his death penalty sentence.

Our Nation's veterans' cemeteries are sacred ground. They are a solemn and sad reminder of the price our Nation has paid for the freedom we enjoy every day. It is not fitting to allow Timothy McVeigh in the company of our fallen heroes.

A DIFFERENCE OF OPINION ON TAX BILL

(Mr. HINCHEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. HINCHEY. Mr. Speaker, it must be confusing to people who may have

been watching and listening to these statements over the course of the last several minutes. There are obviously two differences of opinion here.

Let us look at the analysis from an objective, nonpartisan group. The Citizens for Tax Justice, who are exactly that, have told us that the Republican tax cut benefits overwhelmingly the richest people in the country. Sixty percent of their tax cut goes to 40 percent of the American people. That blatantly is unfair. On top of that, they are attempting to repeal the alternative minimum tax. The alternative minimum tax was put into place to make sure that the most profitable American corporations pay at least something in taxes every year to the Federal Government. If they are not paying their taxes, then American families have to make up that difference. That is what they are trying to do, to pass the obligation to pay for what the country needs from the richest people to the average working people. We are opposed to that and we are determined to stop it.

TAX RELIEF NOW

(Mr. SAM JOHNSON of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SAM JOHNSON of Texas. Mr. Speaker, the average worker is working longer and harder to achieve the American dream, in part because it has been 16 years since this Congress has passed any significant tax relief.

This is about to change. The House and Senate have drafted bills which would provide five important areas of relief for our workers, our families and our children. They include a \$500 per child tax credit, death tax relief, capital gains reduction, expanded IRAs and education initiatives to help children afford college. These were agreed to by the President and the Congress and this Congress has held up its end of the bargain, but the President is backtracking.

Tell me, is the President for tax relief or not? It is time for the President to quit waffling. Americans want, need and deserve tax relief now.

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DEMOCRATS WANT A TAX CUT FOR AMERICA'S FAMILIES WHO MOST NEED IT

(Ms. KILPATRICK asked and was given permission to address the House for 1 minute.)

Ms. KILPATRICK. Mr. Speaker, we want a tax cut. The Congress has voted for 85 billion dollars' worth of tax cuts over the next few years. What Democrats say is we want that tax cut for America's families who most need it. We believe that those middle-income families who work hard to raise their children, who want them to go to college, need that assistance. We want the